



# **REPORT OF THE STATE AUDITOR**

## **STATE OF COLORADO STATEWIDE SINGLE AUDIT**

**Fiscal Year Ended June 30, 1999**

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**Legislative Auditors**



## STATE OF COLORADO

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February 7, 2000

### Members of the Legislative Audit Committee:

Included herein is the report of the Statewide Single Audit of the State of Colorado for the fiscal year ended June 30, 1999. The audit was conducted under the authority of Section 2-3-103 et seq., C.R.S., which authorizes the State Auditor to conduct audits of all state departments, institutions, and agencies.

The purpose of this report is to present the results of the Statewide Single Audit for the year ended June 30, 1999. This report includes our audit opinion on the General Purpose Financial Statements and the supplementary Schedule of Expenditures of Federal Awards. It also contains our conclusions, findings, and recommendations and the responses of the applicable state agencies.

This report may not include all the findings and recommendations related to audits performed of state departments, institutions, and agencies which are issued under separate report covers. However, in accordance with the Single Audit Act, this report includes all findings and questioned costs related to federal awards which came to our attention through either the statewide audit or separate audits.

This report is intended solely for the use of management and the Legislative Audit Committee and should not be used for any other purpose. This restriction is not intended to limit distribution of the report, which, upon release by the Legislative Audit Committee, is a matter of public record.

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